

HB 22 Property Tax Relief

Utah Code §§59-2-1202, 59-2-1208, 59-2-1209; Administrative Rule R884-24P-5 **Effective Date January 1, 2003**

Clarifies that household income is based on prior year income for both the homeowner's and renter's circuit breaker credits.

Amends the provisions for eligibility to claim the credits. "Rental assistance" is defined and clarifies that a renter may only claim a renter's credit for rent that does not constitute a rental assistant payment.

"Rental assistance payment" means any payment that is made by a:

1. governmental entity; or
2. charitable organization; or
3. religious organization; and
4. that is specifically designated for the payment of rent of a claimant for the calendar year for which the claimant seeks a renter's credit, regardless of whether the payment is made to the claimant or landlord.